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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CVD EQUIPMENT CORPORATION, Plaintiff, -against- TAIWAN GLASS INDUSTRIAL CORPORATION, and MIZUHO CORPORATE BANK, LTD., Defendants.	Civil Action No.: 10 CV 0573 (RJH) (RLE)
TAIWAN GLASS INDUSTRIAL CORPORATION, Counterclaim Plaintiff, -against- CAPITAL ONE, N.A., Counterclaim Defendant.	

DECLARATION OF PAUL B. MASLO IN SUPPORT OF CAPITAL ONE, N.A.'S MOTION TO DISMISS COUNTERCLAIM

I, PAUL B. MASLO, hereby declare under penalty of perjury as follows:

1. I am an associate of the law firm King & Spalding, LLP, attorneys for defendant Capital One, N.A. ("Capital One"), in the above-captioned matter, and a member in good standing of the bar of this Court. I respectfully submit this declaration in support of Capital One's Motion to Dismiss. Attached are true and correct copies of documents referenced in Capital One's Memorandum of Law in Support of its Motion to Dismiss.

2. Attached hereto as Exhibit 1 is a copy of the Amended Answer and Counterclaim of Taiwan Glass Industrial Corporation ("Taiwan Glass") (with exhibits A-C) filed on August 31, 2010.

3. Attached hereto as Exhibit 2 is a copy of a letter of CVD Equipment Corporation ("CVD") requesting cancellation of the standby letter of credit ("Standby LOC") dated December 2, 2010.

4. Attached hereto as Exhibit 3 is a copy of a bill of lading submitted to Capital One on December 2, 2010.

5. Attached hereto as Exhibit 4 is a copy of a message sent from Mizuho Corporate Bank, Ltd. ("Mizuho") to Capital One regarding the cancellation of the Standby LOC, dated December 9, 2009.

6. Attached hereto as Exhibit 5 is a copy of a message sent from Capital One to Mizuho regarding the cancellation of the Standby LOC, dated December 10, 2009.

7. Attached hereto as Exhibit 6 is a copy of a letter from Christopher Allegaert, counsel for Taiwan Glass, to the Court, dated January 4, 2011.

8. Attached hereto as Exhibit 7 is a copy of a letter from CVD to Capital One, dated December 24, 2010, and attaching a revised bill of lading.

9. Attached hereto as Exhibit 8 is a copy of excerpts of Commentary on UCP 600: Article-by-Article Analysis by the UCP 600 Drafting Group.

10. Attached hereto as Exhibit 9 is a copy of excerpts of ICC Uniform Customs and Practice for Documentary Credits (2007 Revision).

DATED: January 28, 2011
New York, New York

Paul B Maslo

PAUL B. MASLO